

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

WEDNESDAY, THE 11TH DAY OF FEBRUARY 2015/22ND MAGHA, 1936

WP(C).No. 2970 of 2015 (U)

PETITIONER(S):

**P.H.MOHAMMAD NAZAR, AGED 61 YEARS,
PROPRIETOR, PUTHENPURAYIL LIME INDUSTRIES, PONNAD P.O.
MANNANCHERRY, ALAPPUZHA - 688 538.**

**BY ADVS.SRI.V.DEVANANDA NARASIMHAM
SRI.P.H.RIYAS**

RESPONDENT(S)/RESPONDENTS:

- 1. THE AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER
COMMERCIAL TAXES, ALAPPUZHA - 688 011.**
- 2. THE DEPUTY COMMISSIONER
COMMERCIAL TAXES, ALAPPUZHA - 688 001.**

R BY GOVERNMENT PLEADER SMT.SOBHA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
11-02-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

APPENDIX

PETITIONER(S)' EXHIBITS:

**EXT.P1: TRUE COPY OF CERTIFICATE OF REGISTRATION DATED 23/02/2008
ISSUED BY 1ST RESPONDENT TO PETITIONER.**

EXT.P2: TRUE COPY OF MONTHLY RETURN FOR MARCH 2014.

**EXT.P3: TRUE COPY OF SUCH A DEFECT NOTICE DATED 19/06/2014 ISSUED TO
PETITIONER BY 1ST RESPONDENT.**

**EXT.P4: TRUE COPY OF REPLY SENT TO 1ST RESPONDENT ONLINE AGAINST
EXT.P3 NOTICE.**

**EXT.P5: TRUE COPY OF NOTICE DATED 25/07/2014 ISSUED BY 1ST RESPONDENT
TO THE PETITIONER.**

**EXT.P6: TRUE COPY OF THE ORDER DATED 07/10/2014 ISSUED BY 1ST
RESPONDENT TO THE PETITIONER.**

**EXT.P7: TRUE COPY OF REQUEST LETTER DATED 20/10/2014 FURNISHED BY
PETITIONER BEFORE 1ST RESPONDENT.**

**EXT.P8: TRUE COPY OF LETTER DATED 14/01/2015 ISSUED BY BRANCH
MANAGER, FEDERAL BANK LTD, KALAVOOR TO PETITIONER.**

EXT.P9: TRUE COPY OF INFORMATION AVAILABLE IN KVATIS.

RESPONDENT(S)' EXHIBITS: NIL

//TRUE COPY//

P.S. TO JUDGE

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C).NO.2970 OF 2015 (U)

Dated this the 11th day of February, 2015

J U D G M E N T

The petitioner is aggrieved by Ext.P6 order of the 1st respondent, whereby the 1st respondent has cancelled the VAT registration issued to the petitioner, with effect from 31.3.2014. In the writ petition, it is the case of the petitioner that, while he had received Ext.P5 notice under Section 16(10) of the KVAT Act proposing to cancel his registration for non-filing of returns from November, 2013 onwards and for failure to renew the registration for the year 2014-15, he had not filed an objection to the said notice within the time granted therein. Although, he subsequently approached the 1st respondent with the said objection, and the necessary documents, the 1st respondent was not inclined to consider the same since Ext.P6 order had already been passed in the meanwhile. It is under these circumstances that the petitioner has approached this Court seeking a direction to the 1st respondent to reconsider the matter, after considering the objections and the documents produced by the petitioner.

2. I have heard Sri.Devananda Narasimham, the learned counsel appearing for the petitioner as also Smt.Sobha Annamma Eappen, the learned Government Pleader appearing for the respondents.

3. On a consideration of the facts and circumstances of the case, as also the submissions made across the bar, and also taking note of the fact that Ext.P6 order is one that has serious consequences as far as the petitioner dealer is concerned, in that it cancels the registration certificate issued to him for carrying on his business activities, I feel that the ends of justice would require me to direct the 1st respondent to reconsider the matter, after giving an opportunity to the petitioner to produce the necessary documents, as well as his objections to the proposal of the 1st respondent. In order to enable the 1st respondent to have a fresh consideration of the matter, I quash Ext.P6 and direct the 1st respondent to consider the objections of the petitioner, and the materials produced by him to substantiate his contentions on merits, before passing a fresh order within a period of one month from the date of receipt of a copy of this judgment. The

petitioner shall appear before the 1st respondent at 11.00 a.m. on 25.2.2014 for a personal hearing in connection with the issue to be decided by the 1st respondent.

The writ petition is disposed as above.

A.K.JAYASANKARAN NAMBIAR
JUDGE

prp